

## Message Text

UNCLASSIFIED

PAGE 01 LAGOS 10195 171204Z  
ACTION AF-10

INFO OCT-01 ISO-00 ABF-01 L-03 /015 W  
-----118697 181114Z /10

R 170846Z AUG 78  
FM AMEMBASSY LAGOS  
TO SECSTATE WASHDC 090  
INFO AMEMBASSY ROME

UNCLAS LAGOS 10195

FOR AF/W R. KOTT

E.O. 11652 : NA  
TAGS : EFIN, NI  
SUBJ : DOUBLE TAXATION RELIEF AGREEMENT

REF: ROME 14405

1. PER REFTEL, EMBOFF LEARNED FROM DIRECTOR OF INLAND REVENUE, OLURUNLEKE, THAT SUSPENSION OF DOUBLE TAXATION RELIEF AGREEMENT BECOMES EFFECTIVE APRIL 1, 1979. OLURUNLEKE EMPHASIZED THAT NOTICE HAD BEEN GIVEN ON APRIL 1, 1978 AND THEREFORE, THE FIRST YEAR OF ASSESSMENT WAS TO BE 1979 DESPITE REASONING PRESENTED REFTEL.
2. ACTION REQUESTED: PLEASE PASS MESSAGE TO HARRY CAHILL WHO WILL BE VISITED SHORTLY BY PETER C. ALEGI OF BAKER MCKENZIE, ROME CONCERNING THIS MATTER.  
WYMAN

UNCLASSIFIED

NNN

## Message Attributes

**Automatic Decaptioning:** X  
**Capture Date:** 01 jan 1994  
**Channel Indicators:** n/a  
**Current Classification:** UNCLASSIFIED  
**Concepts:** AGREEMENTS, DOUBLE TAXATION  
**Control Number:** n/a  
**Copy:** SINGLE  
**Draft Date:** 17 aug 1978  
**Decaption Date:** 01 jan 1960  
**Decaption Note:**  
**Disposition Action:** n/a  
**Disposition Approved on Date:**  
**Disposition Case Number:** n/a  
**Disposition Comment:**  
**Disposition Date:** 01 jan 1960  
**Disposition Event:**  
**Disposition History:** n/a  
**Disposition Reason:**  
**Disposition Remarks:**  
**Document Number:** 1978LAGOS10195  
**Document Source:** CORE  
**Document Unique ID:** 00  
**Drafter:** n/a  
**Enclosure:** n/a  
**Executive Order:** N/A  
**Errors:** N/A  
**Expiration:**  
**Film Number:** D780338-0075  
**Format:** TEL  
**From:** LAGOS  
**Handling Restrictions:** n/a  
**Image Path:**  
**ISecure:** 1  
**Legacy Key:** link1978/newtext/t19780854/aaaabtgp.tel  
**Line Count:** 42  
**Litigation Code IDs:**  
**Litigation Codes:**  
**Litigation History:**  
**Locator:** TEXT ON-LINE, ON MICROFILM  
**Message ID:** b7aefc61-c288-dd11-92da-001cc4696bcc  
**Office:** ACTION AF  
**Original Classification:** UNCLASSIFIED  
**Original Handling Restrictions:** n/a  
**Original Previous Classification:** n/a  
**Original Previous Handling Restrictions:** n/a  
**Page Count:** 1  
**Previous Channel Indicators:** n/a  
**Previous Classification:** n/a  
**Previous Handling Restrictions:** n/a  
**Reference:** 78 ROME 14405  
**Retention:** 0  
**Review Action:** RELEASED, APPROVED  
**Review Content Flags:**  
**Review Date:** 29 mar 2005  
**Review Event:**  
**Review Exemptions:** n/a  
**Review Media Identifier:**  
**Review Release Date:** N/A  
**Review Release Event:** n/a  
**Review Transfer Date:**  
**Review Withdrawn Fields:** n/a  
**SAS ID:** 1712404  
**Secure:** OPEN  
**Status:** NATIVE  
**Subject:** DOUBLE TAXATION RELIEF AGREEMENT  
**TAGS:** EFIN, NI  
**To:** STATE  
**Type:** TE  
**vdkgvwkey:** odhc://SAS/SAS.dbo.SAS\_Docs/b7aefc61-c288-dd11-92da-001cc4696bcc  
**Review Markings:**  
Sheryl P. Walter  
Declassified/Released  
US Department of State  
EO Systematic Review  
20 Mar 2014  
**Markings:** Sheryl P. Walter Declassified/Released US Department of State EO Systematic Review 20 Mar 2014